

First Intuition Limited

Carbon (GHG) Emissions Report

2024



Completed by Carbon Neutral Britain Ltd

March 2025

Project No: 04563



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1 - Message from Carbon Neutral Britain™

It has never been more important for businesses to step up and take account of the environmental impact associated with their operations.

"We are delighted to partner with First Intuition Limited to help identify and offset their environmental impact for 2024 and beyond."

James Poynter
Director - Carbon Neutral Britain

In the UK, businesses account for up to 85% of total GHG emissions - making corporate action the number one priority in helping stop climate change.

Looking to do their part for the environment, First Intuition Limited engaged with Carbon Neutral Britain in 2024, with the ambition to measure and offset the total organisation emissions - to become Carbon Neutral.

As an education provider, it was identified that the main emissions were to occur from staff working from home within the reporting period.



"IPCC studies have highlighted the importance of businesses making a difference in the next 5 years, before changes to the climate are irreversible. By Measuring, Reducing, Carbon Offsetting, and becoming Carbon Neutral - organisations are proactively doing their part for the planet now - when it is the most important."

2 - Carbon Emissions Summary

Organisation	First Intuition Limited
Reporting Period	1st January 2024 - 31st December 2024
Consolidation Approach	Operational Control
Base Year	2024 (first year of calculation)
Total Emissions	565.45 Tonnes of Carbon Dioxide Equivalent

2.1 Emissions Table

Scope 1:		
Stationary or Mobile Combustion Source	-	kg CO2e
Mains Gas	-	kg CO2e
Company Owned/Leased Vehicles	-	kg CO2e
Refrigerant Gas Loss Recharge	52,093.00	kg CO2e
Total	52,093.00	kg CO2e
Total (Tonnes)	52.09	t CO2e
Scope 2:		
Total Organisation Energy Usage on Site	119,882.91	kg CO2e
Total Electric Vehicle Energy Usage	1,237.94	kg CO2e
Total	121,120.85	kg CO2e
Total (Tonnes)	121.12	t CO2e

Scope 3:

c7	Total Organisation Energy Usage WFH	192,546.36	kg CO2e
c5	Organisation Waste	31,409.51	kg CO2e
c6	Business Travel (not using owned/leased Vehicles)	90,465.31	kg CO2e
c7	Staff Commuting (not using owned/leased Vehicles)	4,274.35	kg CO2e
c6	Business Hotel or Event Activities	11,500.00	kg CO2e
c4	Inbound Deliveries (upstream transportation)	11,335.71	kg CO2e
c9	Outbound Deliveries (downstream transportation)	10.21	kg CO2e
c1	Organisation Water Usage	642.38	kg CO2e
c3	Transmission & Distribution Losses	6,079.50	kg CO2e
c3	Well to Tank	43,977.32	kg CO2e
	Total	392,240.66	kg CO2e
	Total (tonnes)	392.24	t CO2e

Total

Total Organisation Emissions	565.45	t CO2e
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3 - Context



3.1 The purpose of this report

This Carbon Emission Report will measure and calculate the total Greenhouse Gas (GHG) Emissions produced directly and indirectly from the organisations activities. Compulsory for Large Organisations as part of their Streamlined Energy and Carbon Reporting (SECR), HM Government encourages all organisations to take action and measure their emissions on a voluntary basis - as the most effective tool in monitoring and reducing an organisations climate impact.

GHG Emission (also referred to as Carbon Footprint) Calculation, Offsetting and Reducing are now the most popular method for businesses to make an environmental impact as part of their Corporate Social Responsibility policies due to the accurate and measured methodologies, providing complete transparency about their climate impact and resulting actions. Annual emissions reports are regularly used by organisations to track their progress in achieving emissions reductions across the business over time, and in many cases helps identify areas within the business that produce the most emissions - as an area to focus and improve.

Most importantly of all, carbon emission reports also help identify an organisations total carbon footprint - measured in tonnes of carbon dioxide equivalent (tCO₂e), a set unit to ensure carbon offsetting is accurate, and will reverse the organisations environmental impact to achieve carbon neutral status - increasingly important for customers, shareholders, employees and other stakeholders.

3.2 The Kyoto Protocol Greenhouse Gases (GHGs)

Seven Greenhouse Gases are calculated as part this emissions report, known as the seven Kyoto Protocol GHGs. These gasses occur the most often as a result of business activities, with the highest Global Warming Potential. For the purposes of emissions reporting, these gases are simplified and measured in the unit of tonnes of carbon dioxide equivalent (tCO₂e). The Global Warming Potential (GWP) of these gases are not the same however, which creates the unit equivalence compared to carbon dioxide over a period of 100 years (shown below). The latest AR6 values are included below.

GHG	Formula	GWP (CO ₂ e)
Carbon Dioxide	CO ₂	1
Methane	CH ₄	27
Nitrous Oxide	N ₂ O	273
Hydro fluorocarbons	HFCs	Dependant on specific gas
Sulphur hexafluoride	SF ₆	24,300
Perfluorinated compounds	PFCs	Dependant on specific gas
Nitrogen trifluoride	NF ₃	17,400

3.3 Calculating Emissions & Emissions Factors

The emissions calculations have been made using client-supplied activity data, with assumed full disclosure of all relevant and necessary information. The data received (such as energy usage in Kwh, or vehicle mileage) are then multiplied by the relevant emissions factors from published and reputable sources. Depending on the needs of the organisation, the emissions factors used in some cases are scientific research journals or independent studies, but in most cases, are from HM Government publications. Most commonly used - UK Government Conversion Factors for Company Reporting (Year: 2024, Expiry: 10/06/2025, Version 1.1) - DBEIS / DEFRA). Any assumptions or estimations of relevant data are published within this report.

3.4 Reporting Standards

GHG emissions reports are most widely carried out in accordance with the ISO 14064:1-2018 and GHG Emissions Protocol Accounting and Reporting Standards, whose methodologies have been used in the creation of this report.

The International Organisation of Standardisation (ISO) created the ISO 14064 standard in 2006, updating in 2018 to specify the principles and requirements at the organisational level for the quantification and reporting of greenhouse gas (GHG) emissions and removals. It includes requirements for the design, development, management, reporting and verification of an organization's GHG inventory.

The "Greenhouse Gas Protocol - Corporate Accounting and Reporting Standard" (GHG Protocol, 2011) developed in a partnership of the World Business Council for Sustainable Development (WBCSD) and the World Resource Institute (WRI) follow a similar methodology mirroring those of the ISO standard.

Using the two most widely recognised and used emission standards in the world, ensure all measurements, calculations and subsequent offsetting are completed to the most regulated and accurate standards possible.

3.5 Scopes of Emissions

Using the ISO 14064 and GHG Emissions Protocol Standards, business emissions are identified using three scopes of emissions:

Scope 1 (Direct emissions)

Activities owned or controlled by the organisation that release emissions straight into the atmosphere.

For manufacturing business these would be emissions from equipment and machinery used in production. Businesses that own or lease vehicles are also included within scope 1. For many office-based businesses, scope 1 emissions are usually very small.

Scope 2 (Energy indirect)

Emissions being released into the atmosphere associated with the consumption of purchased electricity, heat, steam and cooling. These are indirect emissions that are a consequence of the organisation's activities - but occur at sources that the business does not own or control.

These emissions would be the energy usage by the organisation and staff working at sites under the operational control of the business.

Scope 3 (Other indirect)

Emissions that are a consequence of business activity, which occur at sources which are not owned or controlled, which are not classed as scope 2 emissions.

Scope 3 emissions can be quite broad, including areas such as waste management, business travel, staff commuting, events, the emissions produced from delivery to and from the organisation (including third party delivery services), transmission and distribution losses associated with electricity usage, and well to tank emissions from fuel combustion.

3.6 Radiative Forcing

Radiative forcing (RF) is a measure of the additional environmental impact of aviation. These include emissions of nitrous oxides and water vapour when emitted at high altitude.

HM Government guidance recommends organisations should include the influence of radiative forcing RF in air travel emissions to capture the maximum climate impact of their travel habits. As such, radiative forcing has been included within the emission factor calculations of air travel within this report and future reports, where applicable.

3.7 Quality and Accuracy

The accuracy of a GHG assessment is directly related to the quality of the activity data provided, and for this assessment and report, 'primary data' (such as electrical usage in Kwh for the reporting period), have been used wherever possible. 'Secondary data' in the form of estimates, extrapolations and/or industry averages has been used when primary data is not available - to provide as accurate estimates of emissions as possible.

In addition, this report has been completed following the WRI GHG Protocol principles of relevance, completeness, consistency, transparency and accuracy.



4 - Methodology



4.1 Business Introduction

Carbon Neutral Britain was engaged by First Intuition Limited in order to measure and calculate the organisation's total carbon footprint for 2024, with the purpose of offsetting their total organisation emissions - to become Carbon Neutral. As an education provider, it was identified that the main emissions were to occur from staff working from home within the reporting period.

4.2 Operational Boundary and Data

Using the operational control consolidation approach was determined as the best method for First Intuition Limited, due to the standard business structure and business practices. As a result, the following scope of data was collected.

Scope 1 - Stationary and Mobile Source Emissions (equipment and quantity combusted), Company Owned and Leased Vehicles (vehicle type and distance travelled), Refrigerant Gas Losses (refrigerant type and new/disposed units) for the organisation only.

Scope 2 - Purchased Energy (electricity, imported heat, steam in kwh) from the office and vehicles, using the location based method.

Scope 3 - Homeworking Energy (Days), Water (consumption and waste volume), Waste (landfill, recycled and composted weight), Business Travel (type and distance), Staff Commuting (average distance and type), Hotel Stays (UK, Europe or Worldwide days), Inbound/Outbound delivery (weight/volume, type and source), Transmission and Distribution losses associated with electricity usage (kwh) and Well To Tank emissions from combustion fuels (volume combusted).

4.3 Assumptions and Estimations

Where primary emissions data could not be collected, the following assumptions and estimations were used:

- Vehicle emissions were calculated using Defra vehicle categories and HM Government Emission Factors (2024).
- Where exact kwh figures were unknown, energy emissions were calculated based on the estimated floorspace, and EPC emissions figures of the building.
- Throughout the reporting period, some staff worked remotely from home. Due to the unknown primary energy data from staff at home, the energy usage was calculated based on the number of days staff worked, assuming 8 hours per day.
- Scope 3 inbound and outbound delivery emissions were calculated using estimated weight and distance, using UK DEFRA freight emission factors for the predominant delivery type.
- Water consumption figures were estimated for the organisation.
- Water waste figures were estimated based on water consumption data.
- Waste figures were estimated based on staff days within the organisation.
- Transmission and distribution losses associated with electricity usage, as well as 'well to tank' emissions from combustion fuels were included in the assessment.
- Any incidental emissions less than 1% from the sources measured were not included within this report.

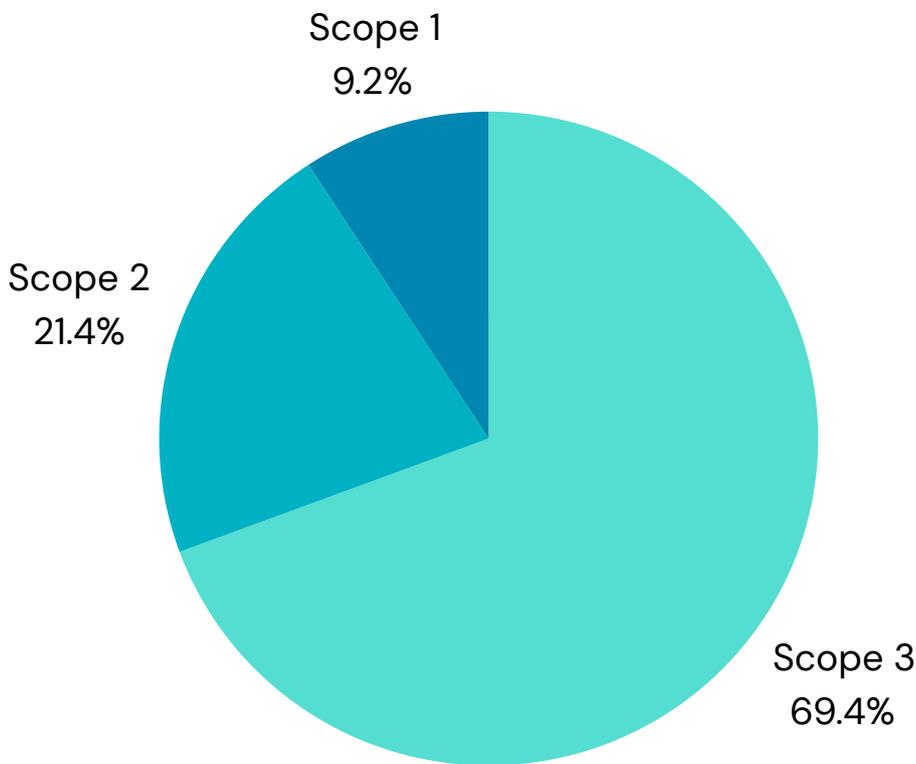


5 - Results

5.1 Summary

First Intuition Limited Carbon (GHG) Emissions

Reporting Period - 01/01/24 - 31/12/24



52.09

Scope 1
Direct Emissions

121.12

Scope 2
Energy Indirect

392.24

Scope 3
Indirect Other

Total
Carbon
Footprint

565.45 tCO₂e

GHG Emissions 2024 - 565.45 tCO₂e

GHG Emissions per FTE - 1.33 tCO₂e

Completed March 2025

5.2 Emissions by Scope

52.09
Scope 1
Direct Emissions

All Scope 1 emissions occurred from refrigerant gas recharging within the reporting period, no other Scope 1 emissions occurred.

121.12
Scope 2
Energy Indirect

The main Scope 2 emissions occurred from the company energy usage within the reporting period. Other emissions occurred from electric vehicles.

392.24
Scope 3
Indirect Other

The main Scope 3 emissions occurred from the energy consumption from staff working at home (these emissions were attributed 'additional' energy consumption that would not have otherwise occurred at home). Other emissions occurred from waste, business travel, staff commuting, business hotel stays, inbound and outbound delivery of goods, water usage, transmission and distribution losses and well to tank emissions.



6 - Carbon Neutral Certification

6.1 Carbon Neutral Status



In March 2025, First Intuition Limited offset their carbon footprint to become certified as a Carbon Neutral Business by Carbon Neutral Britain.

As certification awarded by an external organisation, it provides assurance that the carbon neutral claim is robust and credible, following calculation using the ISO 14064 and GHG Protocol Emissions Standard principles of relevance, completeness, consistency, transparency and accuracy.

Carbon Neutral Status has been awarded to the organisation for a period of 12 months.

It is recommended the organisation completes an annual calculation of its environmental impact and emissions from 2025, to further monitor and evaluate emissions changes after implementing reduction strategies, in addition to offsetting and maintaining carbon neutral status.



6.2 Carbon Offsetting Projects

Through the Carbon Neutral Britain Climate Fund™, First Intuition Limited has offset its total carbon emissions through internationally certified carbon offsetting projects.

Certified via the Verra - Verified Carbon Standard (VCS), the Gold Standard - Voluntary Emission Reductions (VER) or the United Nations - Certified Emission Reductions (CER) programmes, the projects have also been selected based on their direct and indirect impact around the world - not just in offsetting, but also in supporting education, employment and clean water, as well as having net positive impact on the local wildlife and ecology.

As the three largest and most regulated voluntary offsetting standards used by organisations and even countries in their emissions reductions - all measurements and tonnes of CO₂e offset are accurate and verified.

An example of projects supported include:



Project 2151: Household Solar Lighting in Zambia



Project 2112: Wind Power in Karnataka



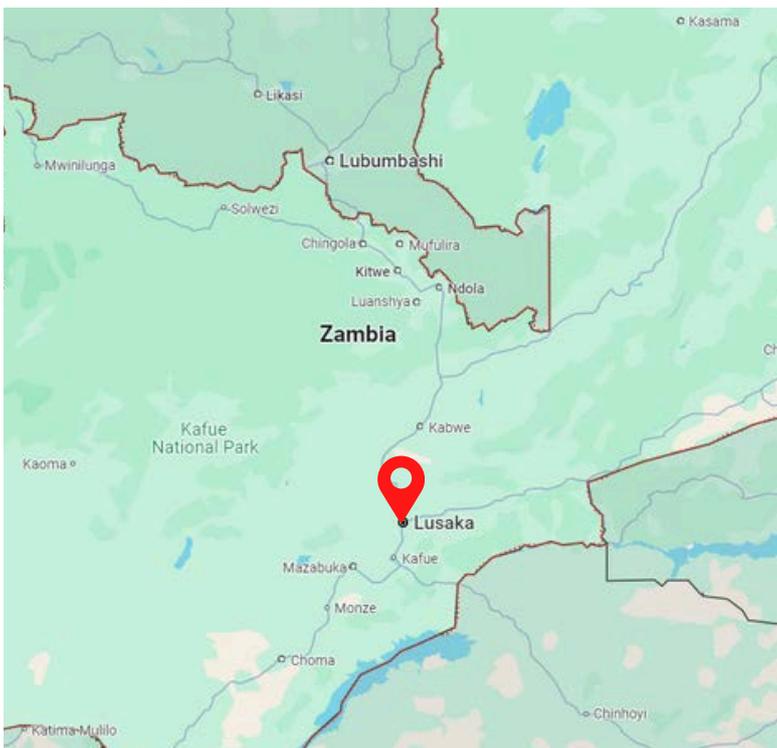
Project 2256: Elazig Solar Farm in Turkey



Project 1165: Salkhit Wind Farm in Mongolia



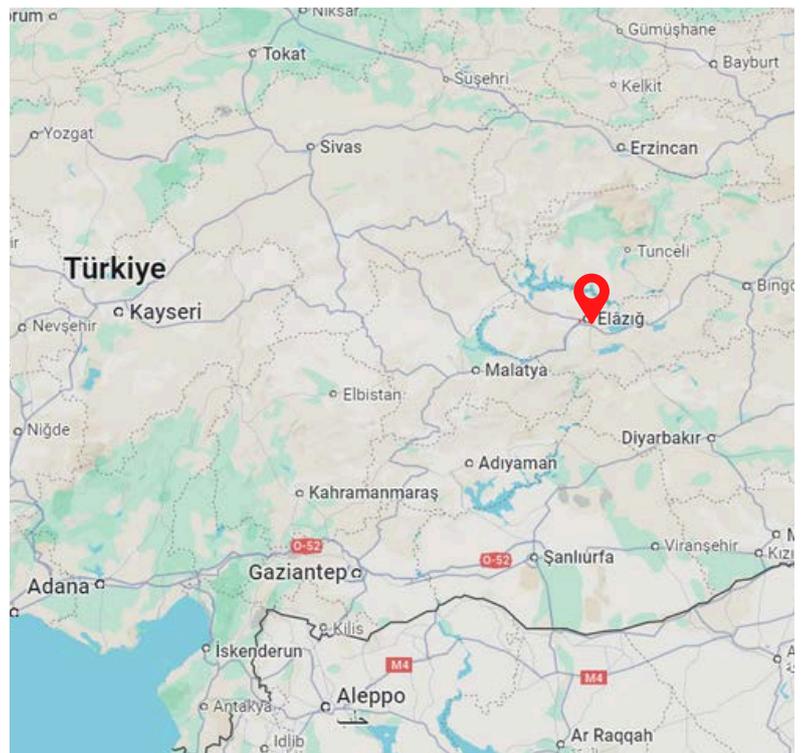
Selected by Carbon Neutral Britain based upon the significant social benefits - this project provides solar lighting to families in Zambia who lack access to electricity in the home. By providing cost-effective and clean lighting solutions for the first time, families and children are able to study, cook, and socialise in the safety of the home. Carbon emissions are avoided via households previously being dependent on inefficient and high carbon output lighting from kerosene lamps and fireplaces, which are replaced by the solar lighting devices provided.



For more information & images of this project, please refer to your Media Pack, issued upon completion of your Business Offsetting & Carbon Neutral Certification. Images and copy subject to CNB Brand Guidelines use only.



Elazig Solar Farm is one of the first ‘high efficiency’ solar farms within the region, providing economically viable renewable energy solutions, in a country heavily reliant on fossil fuel combustion. By providing clean renewable energy to the Turkish National Grid, GHG emissions are avoided that would have otherwise been combusted for energy generation. In a country with a significant energy deficit - Elazig Solar Farm aims to be one of many solar projects to help reduce emissions, whilst also providing economic stability and certainty in the availability and cost of energy across the country.



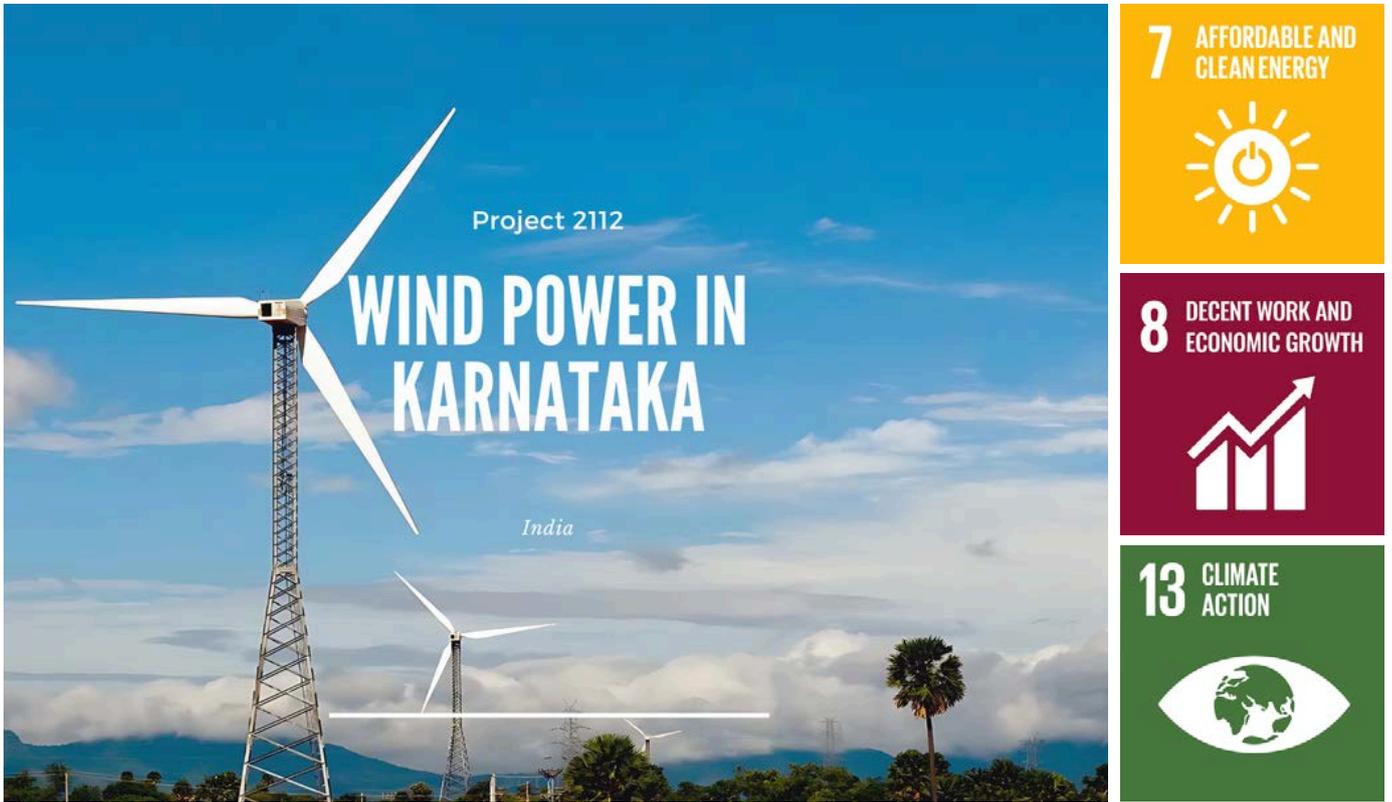
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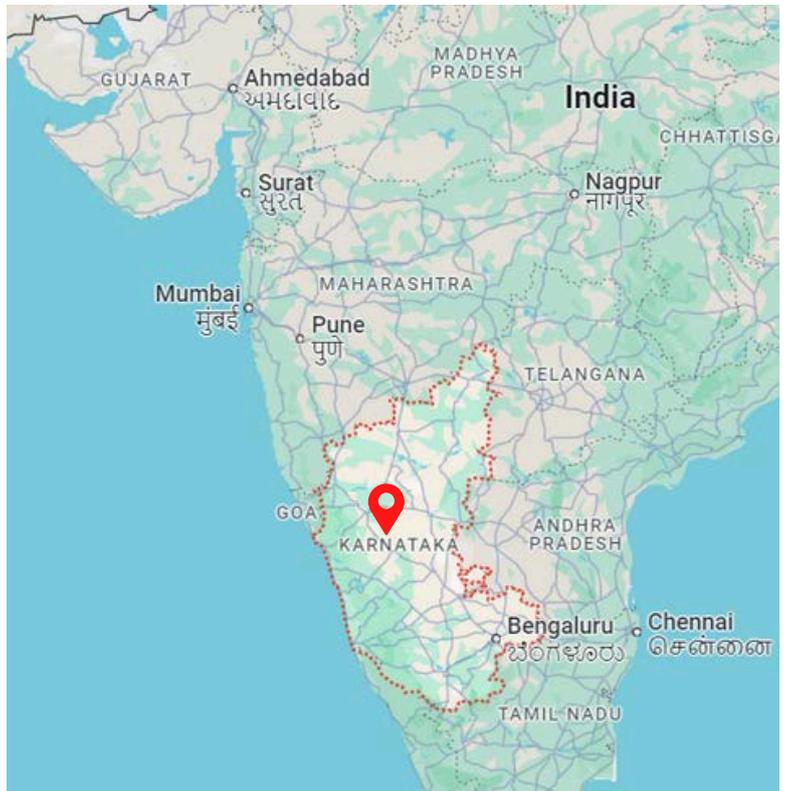
Selected by Carbon Neutral Britain - Salkhit Wind Farm is the first grid-connected wind farm in Mongolia. The project generates renewable electricity using wind power turbines, and supplies the Mongolian central grid to meet the growing electricity demand within the region. As the first wind farm in Mongolia - the significant benefits of its development are to help increase technical knowledge and expertise for future renewable development across the country.



For more information & images of this project, please refer to your Media Pack, issued upon completion of your Business Offsetting & Carbon Neutral Certification. Images and copy subject to CNB Brand Guidelines use only.



Selected by Carbon Neutral Britain, based upon the high output, and economic benefits, Project 2112 - Wind Power in Karnataka - produces renewable electric power from wind electric generators (WEGs) in a region where fossil fuels would have otherwise been burnt for energy. This project involves the construction, commissioning, and safe operation of a wind farm in the Indian state of Karnataka, supplying the Karnataka state electricity grid, which forms a part of the Southern Regional Electricity Grid of India.



For more information & images of this project, please refer to your Media Pack, issued upon completion of your Business Offsetting & Carbon Neutral Certification. Images and copy subject to CNB Brand Guidelines use only.

6.3 Project Quality - Independent Project Validation and Assurance



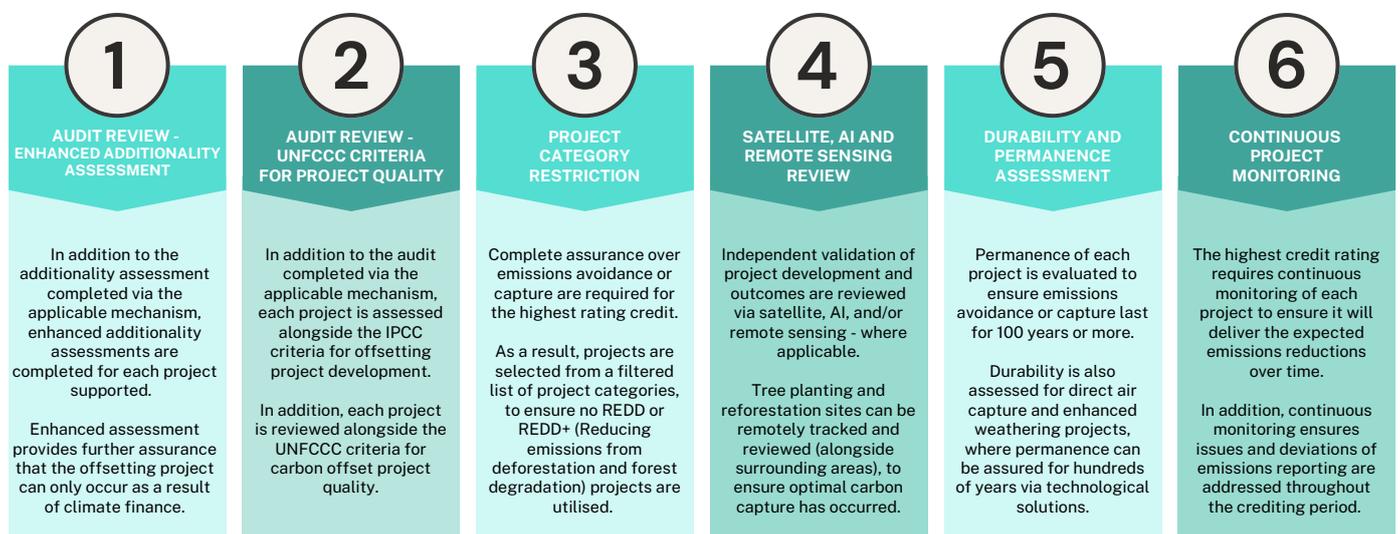
Following our mission to provide the Best Value, Biggest Impact, Most Transparency, and Upmost Quality and Assurance in Carbon Offsetting, above and beyond the requirements of the United Nations CER, Verra, and Gold Standard Mechanisms, Carbon Neutral Britain also completes Independent Project Validation and Assurance of each project supported to ensure the highest quality of Carbon Offsetting.

Validation and assurance of each project is achieved via three layers of assessment.

First - all projects utilised must be audited and approved via the United Nations CER, Verra, or Gold Standard Mechanisms. As the three largest and most regulated carbon offsetting standards in the world - this ensures the measurements and tonnes of CO₂e offset are accurate and verified by these third parties (with public audits available for each project).

Second - Carbon Neutral Britain selects projects based on the 'secondary' benefits, such as helping to provide education, employment, clean water, energy, or have a positive impact on the local wildlife and ecology (for nature-based projects). Carbon Neutral Britain ensures all projects align with United Nations Sustainable Development Goals - with details available for each project.

Third - all projects are Independently Validated, completing due diligence on the audits completed via the applicable corporate standard. This is achieved via successful completion of the 6 steps below.



7 - Carbon Reduction Plan (CRP)

7.1 Reduction Overview

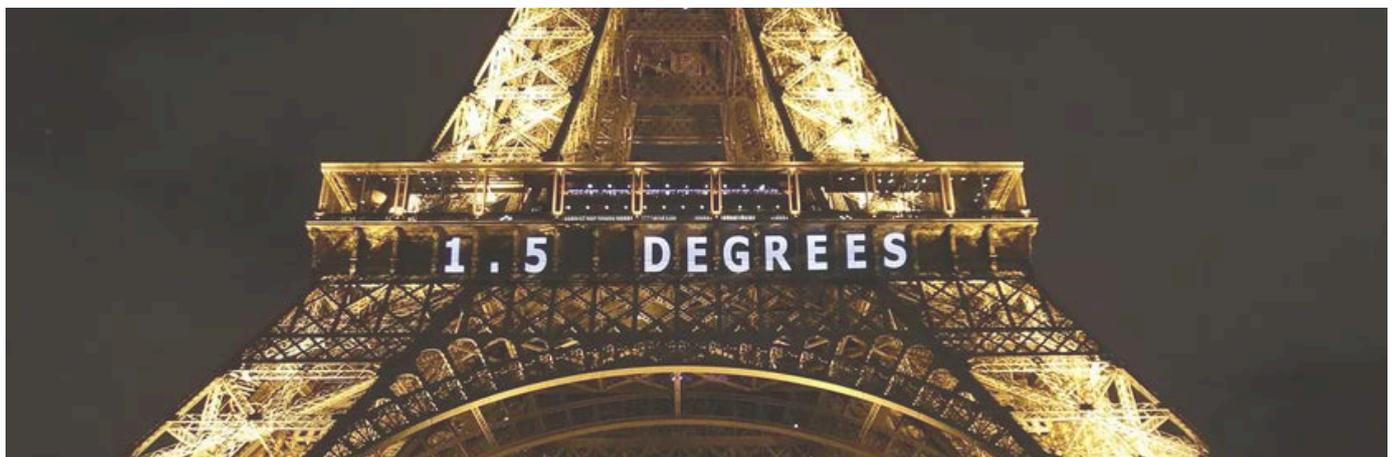
IPCC studies (and COP discussions) have highlighted the importance of businesses making a difference in the next 5 years before changes to the climate are irreversible, and by Carbon Offsetting and becoming Carbon Neutral, First Intuition Limited is proactively doing its part for the planet now - when it is the most important.

In addition to Carbon Offsetting and Carbon Neutral status - it is recommended that First Intuition Limited takes further action to reduce its future emissions - as much as practically possible. By reducing all avoidable emissions to zero - the organisation will achieve Net Zero status.

7.2 Science Based Targets

As part of the 2015 Paris Agreement, world governments committed to curbing global temperature rise to well-below 2°C above pre-industrial levels, and pursuing efforts to limit warming to 1.5°C. In 2018, the IPCC warned that global warming must not exceed 1.5°C to avoid the catastrophic impacts of climate change.

It was agreed that to achieve this, GHG emissions must halve by 2030 – and drop to Net Zero by 2050. In order to align with these Science Based Targets - First Intuition Limited must commit to reducing half of its GHG emissions by 2030 and to achieving Net Zero by 2050.



7.3 Procurement Policy Note 06/21

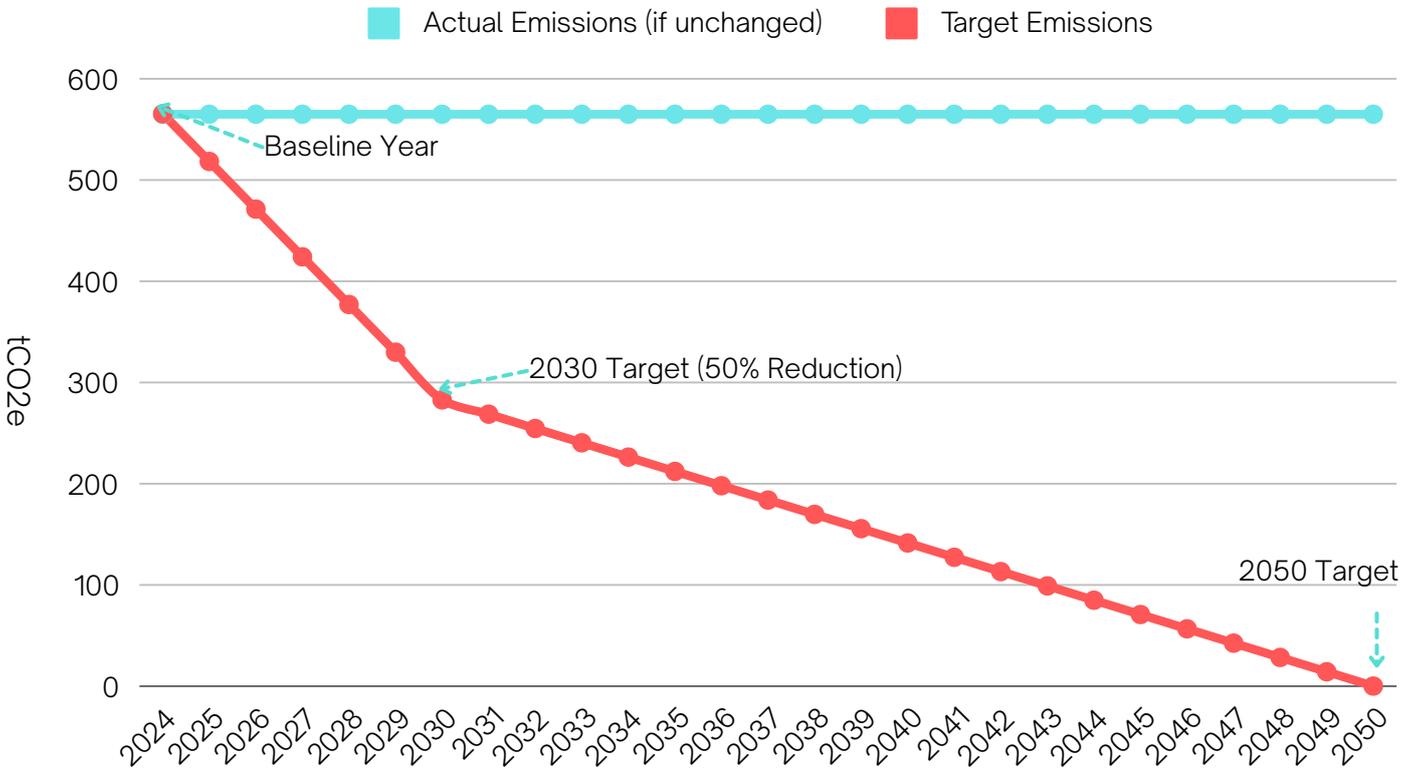
The UK Government amended the Climate Change Act 2008 in 2019 by introducing a target of at least a 100% reduction in the net UK carbon account (i.e. reduction of greenhouse gas emissions, compared to 1990 levels) by 2050. This is otherwise known as the ‘Net Zero’ target.

To aid in this target, UK suppliers to government contracts are required to meet the requirements of Procurement Policy Note (PPN) 06/21, by providing a Net Zero Carbon Reduction Plan.

In addition to calculating Scope 1, 2 and a subset of Scope 3 emissions in tCO₂e for the six greenhouse gases covered by the Kyoto Protocol (as outlined in this report), First Intuition Limited is required to make a commitment to achieving net zero by 2050, outline its reduction plans, and publish its Carbon Reduction Plan (CRP) on its website.



7.4 Reduction Target Plan



In order to achieve a 50% reduction in emissions by 2030, First Intuition Limited is required to reduce its emissions by **282.73 tCO2e** from the 'Baseline' (first year) assessment by 2030.

This will require a reduction of **8.33%** (47.10 tCO2e) per year from the 'Baseline' (first year) assessment of the organisation. A further reduction of **2.5%** (14.14 tCO2e) each year is then required in order to achieve Net Zero.

Should significant changes to the business size and structure occur in the future - Carbon Neutral Britain will amend the 'baseline' assessment year, as well as look at intensity values (tCO2e per million turnover, FTE or other metrics), to further track and implement reduction strategies.

"By accurately measuring, offsetting and committing to annually reduce emissions 8.33% by 2030, First Intuition Limited is not only Carbon Neutral, but in alignment with both Science Based and UK Government targets for Carbon Emissions Reductions"

James Poynter
Director - Carbon Neutral Britain

7.6 Reduction Strategies



Although some emission reductions will require technological and third-party improvements, it is recommended that First Intuition Limited targets the three largest avoidable emissions sources of the organisation in order to make the most impactful and quickest reduction in emissions possible.

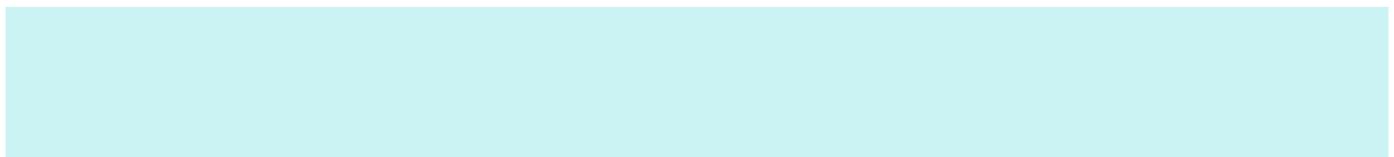
The three largest avoidable emission sources are:

Energy Usage on Site - 119.88 tCO₂e (21% of total emissions)

Business Travel - 90.47 tCO₂e (16% of total emissions)

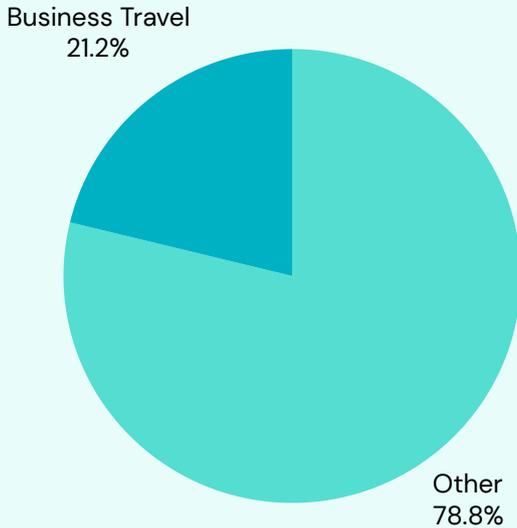
Organisation Waste - 31.41 tCO₂e (6% of total emissions)

Recommendations for the organisation are as follows:



7.6 Reduction Strategies

Business Travel



Business Travel plays an important role in First Intuition Limited’s environmental impact, with such travel being a large contributor to carbon emissions. During the reporting period, emissions reached 119.88 tCO₂e, representing a large portion of the company’s total emissions and showing the potential for targeted strategies to revise both modes and amount of travel to potentially reduce emissions.

Potential opportunities for the company are:

Car Travel: Car travel is a large contributor to travel emissions. Switching to lower-emission vehicles, such as electric or hybrid cars, could reduce this impact. The organisation could encourage employees to carpool or use car-sharing services to cut down on the number of journeys. The organisation could also explore schemes such as Salary Sacrifice Car Schemes that offer tax-efficient leasing of low-emission vehicles. For unknown car fuel types, collecting this data could provide further insights into potential reductions.

Flights: International and domestic flights are also large contributors. Where possible, replace air travel with virtual meetings or alternative transport like trains, which have lower emissions per mile. Additionally, booking direct flights and opting for economy class could reduce emissions per passenger.



7.6 Reduction Strategies (continued)

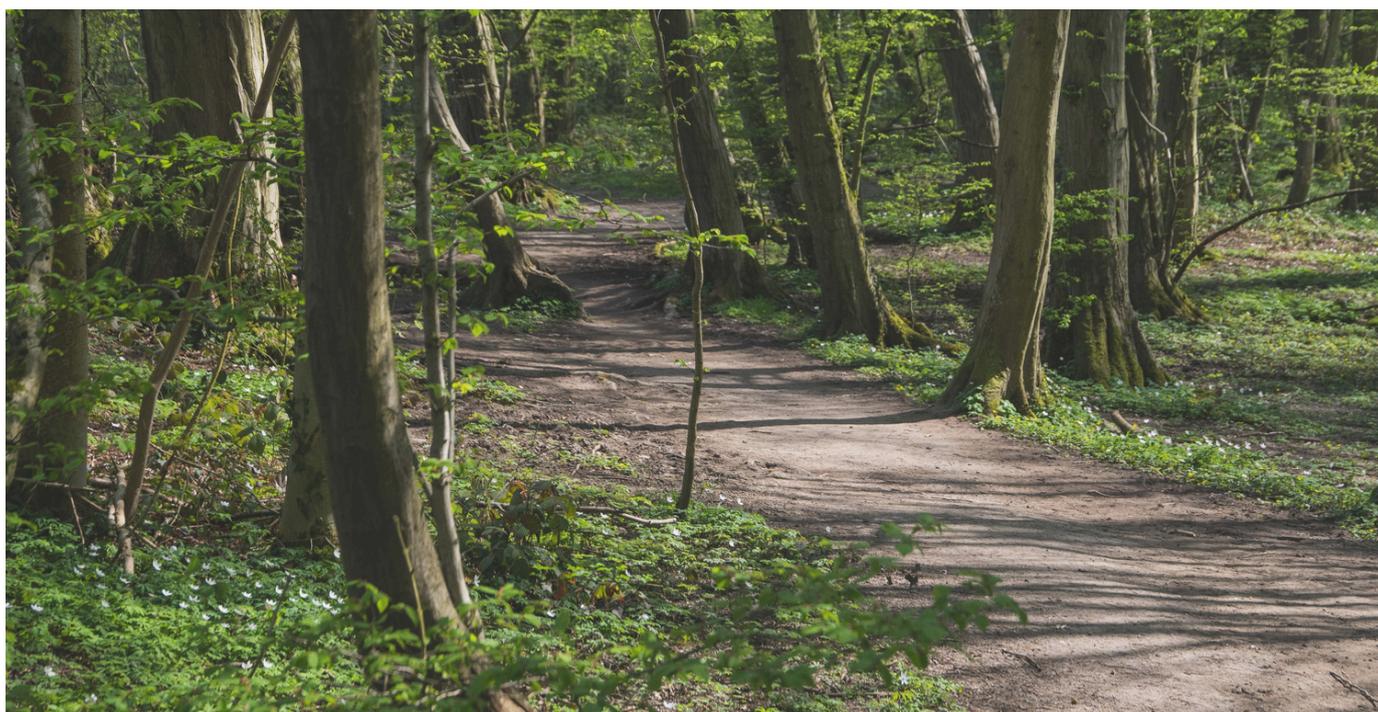
Encourage Train Travel Over Flights: When attending events, especially within Europe, choosing train travel over flights could greatly reduce the carbon footprint. Train travel produces far fewer emissions than short-haul flights, especially when travelling to nearby cities.

Train Travel: While lower in emissions than air or car travel, Train travel still contributes a large amount due to the distance travelled. The organisation could encourage using digital meeting platforms where possible to minimize even train travel. The organisation could also explore partnerships with rail companies for discounted rates to encourage public travel.

Financial Incentives:

- **Clean Air Zones (CAZ):** Encourage employees to utilize public transport or low-emission vehicles when travelling through these zones, as certain areas in the UK are subject to charges for higher-emission vehicles.
- **Public Transport Subsidies:** Offering financial support for employees to use buses, trains, or other lower-emission transport options could encourage the reduction of higher-emission personal vehicle travel.

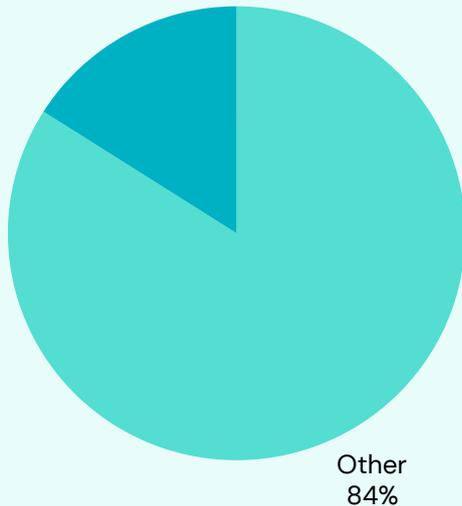
By targeting these specific areas, First Intuition Limited could reduce its business travel emissions while promoting more sustainable practices within its workforce.



7.6 Reduction Strategies (continued)

Business Travel

Business Travel
16%

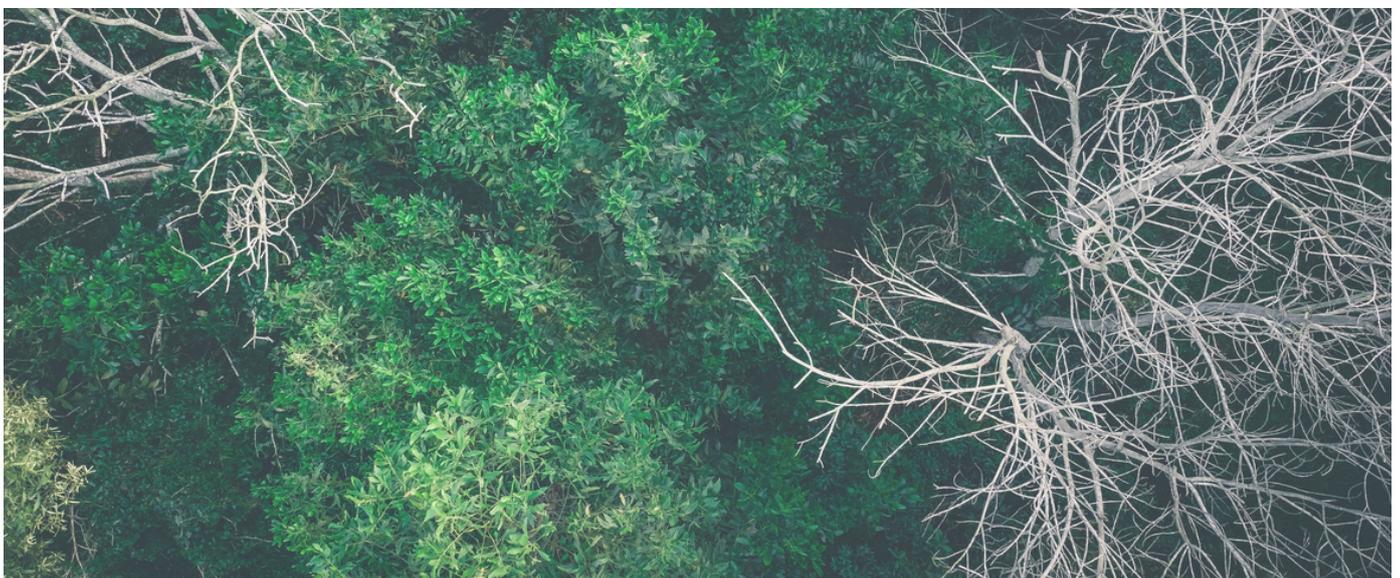


Business travel, especially by air and personal vehicles, is a large source of emissions for First Intuition Limited. Reducing travel-related emissions requires targeted action across car travel, flights, and train journeys.

Switching to low-emission vehicles, encouraging carpooling, and collecting data on vehicle fuel types could reduce car travel emissions.

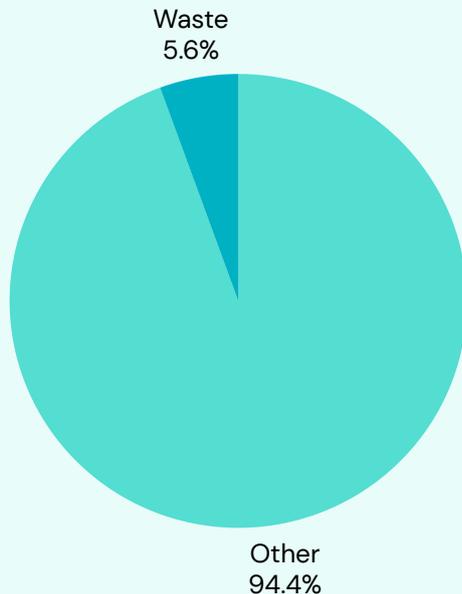
Replacing flights with virtual meetings, choosing direct routes, and flying economy class could also cut down emissions. For train travel, leveraging digital platforms to minimize trips and exploring discounts with rail/public transport companies could further reduce emissions.

Targeting these areas will help First Intuition Limited reduce travel emissions and promote sustainable practices.



7.6 Reduction Strategies (continued)

Organisation Waste



Landfill waste is the largest contributor to carbon emissions in waste management and should be minimized wherever possible.

Adopting 'zero to landfill' solutions, which are increasingly accessible to businesses, could reduce emissions. Additionally, reviewing packaging, materials used, and improving the efficiency of material use could help reduce the volume of waste generated at the source.

First Intuition Limited could implement policies such as tracking waste removal invoices and enhancing waste separation processes within the office.

By monitoring and reporting waste generation, especially in shared office settings, the company could perform more accurate analyses and identify areas for targeted improvement, ultimately leading to reduced emissions.



8 - Contact



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Help Support Climate Action

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